

. The case of the respondents was that he had an agreement with MMTC. In terms of the agreement, he used to supply the diamonds to MMTC for export to foreign countries. The tribunal found that the according to agreement, it was MMTC who were being exporting and that there was no clause imposing any

responsibility on the appellant before it to realise the export proceedings and came to the conclusion that the appellant was not responsible for realisation of dues.

. The only contention that the appellants before this court and respondent before the tribunal has raised is that the agreement between the respondents herein and M.M.T.C. was that in the event the export did not take place, the appellant was to refund advance of 90% by MMTC. That would not result in respondents before it becoming exporter. It was only an agreement in case of default for refund of money. In other words, no case made out for interference. The order of the tribunal does not suffer from any illegality. Appeal dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)